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**Nelson County Board of Supervisors  
Emergency Ordinance EO2020-02  
Covid-19 Tax Relief  
Preamble**

The current Covid-19 or Corona virus has been declared a world-wide pandemic by the World Health Organization. The spread of the Covid-19 Virus throughout the world, including the United States, threatens the health and well-being of all people. The efforts to combat and contain the virus include governmental mandates for "social distancing", closing of businesses, schools and universities and non-essential services. Millions of people across the United States have become unemployed threatening their economic security and sustainability. The federal government, including the Federal Reserve, has approved trillions of dollars for assistance programs focused on combatting the virus to save lives and to sustain the national economy. The severity of the Covid-19 Virus also threatens the health and well-being of the citizens and businesses of Nelson County, which challenges the Nelson County Board of Supervisors to approve a historic measure to assist the residents and business owners of Nelson County, as follows:

**WHEREAS**, the Nelson County Board of Supervisors hereby affirms its responsibility to endeavor to safeguard the public health, safety and welfare of the citizens of Nelson County; and,

**WHEREAS**, said Board of Supervisors recognizes the threat that the current Covid-19 or Corona virus is to the public health, safety and welfare of all of Nelson County; and,

**WHEREAS**, the Board of Supervisors of Nelson County has decided that tax relief to the residents and businesses of Nelson County is a meaningful and tangible means to assist the County's citizenry during an unprecedented public health crisis that is also impacting the economic wellbeing of the entire Nelson County community.

**NOW, THEREFORE BE IT ORDAINED** by the Nelson County Board of Supervisors, the personal property tax levied on motor vehicles and the machinery and tools tax levied on commercial entities payable during the first half of 2020 and due on or before June 5, 2020 shall be neither assessed or collected; and,

**BE IT FURTHER ORDAINED** this emergency ordinance does not affect the obligation to pay personal property and machinery and tools taxes levied and assessed on motor vehicles and machinery and tools for the second half of 2020 and due on or before December 5, 2020 nor in tax years subsequent to 2020.

**LASTLY, BE IT HEREBY ORDAINED**, this ordinance becomes effective upon adoption and the estimated tax relief of \$2,051,542.00 to the residents and businesses of Nelson County is a small but significant amount to assist the citizenry and business-owners served by the Board of Supervisors in a time of financial uncertainty.

Approved: April 15, 2020

Attest:   
Clerk, Nelson County Board of Supervisors